FILED
OCT 12 192
WM. R. STAIN

IN THE

Supreme Court of the United States.

OCTOBER TERM, 1922,

No.

CHICAGO AND NORTH WESTERN RAILWAY COMPANY,
Appellant,
vs.
W. H. OSBORNE, JR., as State Tax Commissioner of the State of Nebraska, et al.,
Appellees.

Docket No. 863. 22
File No. 29413.

CHICAGO, ST. PAUL, MINNEAPOLIS AND OMAHA RAILWAY COMPANY,
Appellant,
vs.
W. H. OSBORNE, JR., as State Tax Commissioner of the State of Nebraska, et al.,
Appellees.

Docket No. 864. 2
File No. 29414.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF NEBRASKA.

BRIEF OF APPELLANTS.

R. L. KENNEDY,
WYMER DRESSLER,
R. N. VAN DOREN,
Solicitors for Appellants.

JAMES B. SHEEAN,
F. W. SARGENT,
Of Counsel.

GUNTHORP-WARREN PRINTING COMPANY, CHICAGO.

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(c) The jurisdiction of the Supreme Court in error proceedings extends only to the affirmance or the reversal, vacating or modifying of a judgment according to the record made in the lower tribunal. Original evidence by affidavit or otherwise cannot be received to alter, contradict or avoid that record 18

(d) It will be presumed proceedings of lower tribunal are correct, and error must affirmatively appear on the face of the record 19

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(e) The State Supreme Court has also held that where the evidence on which the lower tribunal has acted is not preserved in a bill of exceptions and a transcript of the proceedings is not presented it will be conclusively presumed in the Appellate Court that the findings of fact of the lower tribunal are true 41

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